

Due March 1, 2014

Bradley County, Tennessee

BRADLEY COUNTY ASSESSOR OF PROPERTY
P.O. BOX 1412
CLEVELAND, TN 37364-1412
(423)-728-7125

TAX SCHEDULE "B"

Tax Year: 2014

ACCOUNT #
812045

FOR REPORTING COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY

IN ACCORDANCE WITH TCA 67-5-903, THIS SCHEDULE MUST BE COMPLETED, SIGNED ON THE REVERSE SIDE AND FILED WITH THE ASSESSOR OF PROPERTY ON OR BEFORE MARCH 1ST. FAILURE TO DO SO WILL RESULT IN A FORCED ASSESSMENT, FROM WHICH THERE IS NO APPEAL EXCEPT TO THE COUNTY BOARD OF EQUALIZATION.

CLEVELAND MOVING DELIVERY SERVICE
BRANDON TANKERSLEY
318 FARMWAY DR SE
CLEVELAND, TN 37323

Assessor's Use Only
TOTAL THIS SIDE
TOTAL REVERSE SIDE
TOTAL ATTACHMENTS
TOTAL APPRAISED VALUE
ASSESSMENT RATIO X .30
ASSESSMENT
TYPE ASSESSMENT []
PARCEL STATUS []
SCHEDULE FURNISHED:
DESK AUDITED BY: DATE:
FIELD AUDITED BY: DATE:
CODE: 48421

PART 1: GENERAL DATA

Map-Grp-Parcel=P/I-S/I

MAKE CHANGES AS NEEDED:

049K E 007.01 000

PROPERTY ADDR: 848 GROVE CIR NW
TYPE OF BUSINESS 08 - COMMERCIAL
BUSINESS PHONE: (423) 728-4313
BUSINESS OWNER: BRANDON TANKERSLEY
CONTACT PERSON BRANDON TANKERSLEY

Approximate square footage of building area used in your business? _____

How long has this business been in operation? _____

EMAIL ADDRESS: _____

DBA: CLEVELAND MOVING

Business License # _____

How many vehicles are used in your business? _____

How many employees do you have? _____

IF YOU WERE OUT OF BUSINESS IN THIS COUNTY ON JANUARY 1, 2014, PLEASE NOTIFY THE ASSESSOR OF PROPERTY OF THE DATE OUT OF BUSINESS IN ORDER TO AVOID A FORCED ASSESSMENT.

PART 2. OWNED PERSONAL PROPERTY

Report all personal property owned by you or held for use in your business/profession as of January 1, including items fully depreciated on your accounting records. Do not report inventories of merchandise held for sale or exchange or finished goods in the hands of the manufacturer. Personal property leased or rented and used in your business must be reported in PART 3 of this schedule. Property on which you need to report a NONSTANDARD value must be reported in PART 4 of this schedule and not in this section. A SEPARATE SCHEDULE MUST BE FILED FOR EACH BUSINESS LOCATION. List the total original cost to you for each group below, by year acquired, in the REVISED COST column. If COST ON FILE is printed on the schedule, you need only report new cost from acquisition or disposition of property in the REVISED COST column.

An ASSET LISTING should accompany this schedule. This can be faxed to (423)478-8885 or emailed to kcollins@bradleyco.net

ALTERNATIVE REPORTING FOR SMALL ACCOUNTS - If you believe the depreciated value of your property is \$1,000 or less, you may use the small account certification (reverse side) as an alternative to reporting detail costs below. With this certification, subject to audit, your assessment per this schedule will be set at \$300.

REVERSE SIDE OF THIS FORM MUST BE COMPLETED IF APPLICABLE

Table with 10 columns: GROUP 1 -- FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP; GROUP 2 -- COMPUTERS, COPIERS, PERIPHERALS, FAX MACHINES, AND TOOLS; GROUP 3 -- MOLDS, DIES, AND JIGS; GROUP 4 -- AIRCRAFT, TOWERS, AND BOATS; GROUP 5 -- MANUFACTURING MACHINERY; GROUP 6 -- BILLBOARDS, TANKS, AND PIPELINES; GROUP 7 -- SCRAP PROPERTY; GROUP 8 -- RAW MATERIALS / SUPPLIES; GROUP 9 -- VEHICLES; GROUP 10 -- CONSTRUCTION IN PROGRESS. Each group has columns for YEAR, COST ON FILE, and REVISED COST.

Return this schedule and any accompanying data to:

STANLEY THOMPSON
BRADLEY COUNTY ASSESSOR OF PROPERTY
P.O. BOX 1412
CLEVELAND, TN 37364-1412

SIGN THIS SCHEDULE ON THE REVERSE SIDE

PART III: LEASED PERSONAL PROPERTY. REPORT ALL ITEMS LEASED OR RENTED BY YOU AND/OR HELD FOR USE IN YOUR BUSINESS AS OF JANUARY 1, REGARDLESS OF ANY CONTRACT BETWEEN THE LESSOR AND LESSEE AS TO WHO SHALL PAY THE TAXES. LEASED PERSONAL PROPERTY IS TO BE REPORTED BY YOU AND ASSESSED TO YOU.

GRP.	ITEM DESCRIPTION MAKE AND MODEL NUMBER	* YEAR ACQ.	** ORIGINAL COST	ADVERTISED RETAIL PRICE	TERM OF LEASE AND YEAR LEASE BEGAN	MONTHLY RENTAL	NAME OF LESSOR	ADDRESS OF LESSOR	ASSESSOR'S USE ONLY

PART IV: OWNED AND LEASED ITEMS WITH NON-STANDARD VALUE. REPORT PROPERTY ON WHICH YOU WISH TO REPORT A VALUE DIFFERENT FROM STANDARD DEPRECIATED COST WHERE SUCH VALUE MORE CLOSELY APPROXIMATED FAIR MARKET VALUE. THE ASSESSOR MAY REQUEST SUPPORTIVE INFORMATION BEFORE ACCEPTING SUCH VALUE.

GRP.	ITEM DESCRIPTION	YEAR MADE	ORIGINAL COST	DEPR. FACTOR	VALUE AS OF JANUARY 1	ASSESSOR'S USE ONLY DEPR. VALUE
			TOTAL			

- * REPORT YEAR OF ACQUISITION IF LESSOR PURCHASED THE PROPERTY BEING USED.
- ** REPORT ADVERTISED RETAIL PRICE IF COST NEW IS UNKNOWN.

IF ADDITIONAL SPACE IS NEEDED, ATTACH A SEPARATE SHEET LISTING THE ABOVE FORMAT.

SMALL ACCOUNTS CERTIFICATION (OPTIONAL) BY CHECKING THE BOX AT LEFT, I CERTIFY THAT THE TOTAL DEPRECIATED VALUE OF MY TANGIBLE PERSONAL PROPERTY (IN ALL GROUPS) IS \$1,000 OR LESS. THIS CERTIFICATION IS SUBJECT TO PENALTIES FOR PERJURY AND MAY BE SUBJECT TO STATUTORY PENALTY AND COSTS IF THIS CERTIFICATION IS PROVEN FALSE.

I CERTIFY THAT THE INFORMATION CONTAINED HEREIN, INCLUDING ANY ACCOMPANYING SCHEDULES OR DATA, IS TRUE, CORRECT, AND COMPLETE, TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNED _____

TITLE _____ DATE _____

GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, FAX MACHINES AND TOOLS -

Include all computers, disk drives, tape drives, terminals, printers, operational software, cable, modems, etc; copiers; facsimile machines; and portable hand and power tools.

GROUP 3 - MOLDS, DIES, AND JIGS - include all molds, dies, and jigs.

GROUP 4 - AIRCRAFT, TOWERS, AND BOATS - Include all aircraft; radio and TV broadcast towers unless classified as real; and watercraft. **Include all aircraft, boats, radio and TV broadcast towers reported last year as personal property. All new towers, except those excluded in T.C.A. § 7-59-102, should be classified as real property.**

GROUP 5 - MANUFACTURING MACHINERY - Include all machinery used in manufacturing processes.

GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES - Include all billboards and include above ground tanks and pipelines unless classified as real. Billboards are free standing and commonly have a utility attached such as electricity. A sign attached to a building or which is easily movable should be listed in Group I (Underground tanks are classified as real property, do not report on this schedule)

GROUP 7 - SCRAP PROPERTY - Include all property no longer capable of use and for which there is no expectation of repair but which is still owned by the business or located at the business site.

GROUP 8 - RAW MATERIALS AND SUPPLIES -

Raw materials are defined as items of tangible personal property, crude or processed, which are held or maintained by a manufacturer for use through refining, combining, or any other process in the production or fabrication of another item or product. **Do not report goods in process.**

Supplies are defined as expendable items of tangible personal property which are used or held for use in support of a business activity, including, but not limited to, office supply stocks, stocks of spare parts for maintenance of machinery and equipment, accessories used in manufacturing processes, printing supplies, and cleaning and maintenance supplies.

Report the original cost of all raw materials and supplies on hand as of **January 1**, as determined by the 'first-in-first-out' (FIFO) method of accounting.

GROUP 9 - VEHICLES - Include all automobiles, buses, tractors, trucks, and other vehicles designed for over-the-road use. If a vehicle carries commercial tags it should be listed. If it is registered to a business or an individual operating as a business, whether or not the vehicle carries commercial tags, the vehicle should be listed. (Truck trailers are listed in Group I).

GROUP 10 - CONSTRUCTION IN PROGRESS (CIP.) - Personal Property which you treat as CIP for federal income tax purposes (as of January 1) may be reported in this group. Report only those costs included in your federal income tax return as CIP.

PART III. LEASED PERSONAL PROPERTY

Report all personal property rented or leased by you from others for use in the conduct of your business as of January 1. Tennessee Code Annotated 67-5-502 provides for leased personal property leased to a commercial or industrial user to be assessed to the user.

For Year Made report year of acquisition if lessor purchased the property being used.

For Cost New report advertised retail price if cost new is unknown.

PART IV. OWNED ITEMS WITH NONSTANDARD VALUE

Report any items on which you wish to report a value different from the value that would result from the valuation methodology in Part II. Values reported in this section may not be accepted unless sufficient written evidence of the value you report is provided for evaluation by the assessor's staff. The assessor's staff may request clarification or further documentation. Types of evidence that may support nonstandard value are: recent appraisals of subject property, affidavits concerning unusual value influences relevant to subject property, and valuation guides for subject property.

Special statutory valuation of pollution control equipment would be reported under this part. Enclose a copy of the pollution control certificates issued by the Tennessee Department of Environment and Conservation or their designee.

NOTES: Use this area for explanation.

SIGNATURE

Upon completing the schedule, **print and sign your name** and state your title and the date of completion. Return the schedule, along with any accompanying data, to the local County Assessor of Property on or before **March 1**.

This schedule as completed is a public record, but any accompanying documents filed with the schedule or submitted as part of an audit will be treated as confidential.

**INSTRUCTIONS FOR COMPLETING THE
TANGIBLE PERSONAL PROPERTY SCHEDULE
FOR REPORTING
COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY**

Tennessee law provides that a **TANGIBLE PERSONAL PROPERTY SCHEDULE** shall annually be completed by all partnerships, corporations, other business associations not issuing stock, and individuals operating for profit as a business or profession, including manufacturers, except those whose property is entirely assessable by the Office of State Assessed Properties. These instructions for completing the schedule are in accordance with the **TENNESSEE CODE ANNOTATED**, Title 67, Chapter 5, Parts 6 and 9, and with rules for the assessment of commercial and industrial tangible personal property promulgated by the Tennessee State Board of Equalization.

The completed **TANGIBLE PERSONAL PROPERTY SCHEDULE** is to be returned to the local Assessor of Property on or before **March 1** of each year. Failure to file the schedule will result in a forced assessment, and you will be subject to a penalty as provided by T.C.A. § 67-5-903(c).

The data reported on the schedule is to include all tangible personal property used or held for use in your business or profession as of January 1, including, but not limited to, furniture, fixtures, machinery, equipment, raw materials, and supplies. **All assessable items must be included in this schedule whether or not fully depreciated on your accounting records.**

Do not report growing crops, the direct product of the soil in the hands of the producer or his immediate vendee, finished goods in the hands of the manufacturer, or inventories of merchandise held for sale or exchange. Also, property in transit through the state to a final destination outside the state is deemed not to have acquired a situs in Tennessee for the purpose of ad valorem taxation. Property imported from outside the United States, held in a foreign trade zone or subzone, and then exported directly to a location outside Tennessee is exempt from personal property taxation.

Tennessee Code Annotated § 67-5-903(b) permits a taxpayer to certify that the **depreciated value** of tangible personal property otherwise reportable on the form is \$1,000 or less in lieu of detailing acquisition cost. Therefore, if you feel the **depreciated value** of your tangible personal property, including leased equipment and nonstandard equipment is \$1,000 or less you may so indicate by marking the box on the back of the schedule and signing in the appropriate place. Such certification may result in you being subject to penalties for perjury and subject to statutory penalty and costs if it is later determined the certification is false. All schedules are subject to audit and you may be required as part of an audit to list and document cost for equipment used in your business.

The following instructions for each section are intended as a general guide. If you have further questions regarding the schedule, contact the local assessor's office for assistance.

PART I. GENERAL DATA

Provide the requested information regarding the identification and location of the business. Make any needed corrections to the business name or mailing address.

PART II. OWNED PERSONAL PROPERTY

For each group of property, list the total original cost to you by year acquired under "Revised Cost." Original cost is defined as the gross capitalized cost before depreciation. If "Cost on File" is printed and has not changed, no entry is necessary under "Revised Cost." Depreciation factors are provided for your information.

GROUP I - FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY

NOT LISTED IN ANOTHER GROUP - Include all personal property not specifically identified in one of the other groups. For many businesses, all or most of the personal property will fall into this category. A partial list of the types of equipment to be reported in this group includes:

- | | |
|--|---|
| Answering machines | Mining and quarrying equipment |
| Amusement devices (coin-operated) | Mortuary equipment |
| Amusement park rides & equipment | Office machines, furniture, fixtures, and equipment |
| Auto and truck washes | Paging system (including purchased pagers) |
| Auto repair equipment (except tools: see Group 2) | Photographic equipment |
| Barber and beauty shop equipment | Recreational equipment (bowling lanes, billiard tables, etc.) |
| Broadcasting equipment (except towers: see Group 4) | Repair and maintenance equipment |
| Bulldozers | Restaurant fixtures and equipment |
| Cable television equipment | Retail fixtures and equipment |
| Cash register (except computer mainframe: see Group 2) | Signs (not Billboards: see Group 6) |
| Dictation (transcribing) equipment | Sound reinforcement and recording equipment |
| Earth moving equipment | Telephones |
| Grocery fixtures and equipment | Theater fixtures and equipment |
| Hotel/motel/apartment furniture, fixtures, and equipment | Trailers (office, over-the-road, equipment and hauling) |
| Laundry and dry cleaning equipment | Vending machines |
| Law libraries | Warehousing equipment |
| Medical equipment and libraries | |

(continued on reverse side)



STANLEY M. THOMPSON
BRADLEY COUNTY
ASSESSOR OF PROPERTY

155 Broad Street, 1st Floor
Courthouse Annex Bldg.
P.O. Box 1412
Cleveland, TN 37364-1412
Telephone (423) 728-7126
Fax (423) 478-8885

January 1, 2014

DUE MARCH 1, 2014

2014 TANGIBLE PERSONAL PROPERTY REPORT

IMPORTANT GUIDELINES FOR REPORTING COMMERCIAL BUSINESS EQUIPMENT

EVERY BUSINESS MUST REPORT. IF YOUR BUSINESS IS CLOSED, YOU MUST NOTIFY THIS OFFICE.

Dear Business Owner,

TENNESSEE LAW requires that a Tangible Personal Property Schedule listing all equipment owned or held for use in your business shall annually be completed by all businesses and for each location and must be received by Assessor of Property's Office on or before March 1st. Please find enclosed your pre-printed TANGIBLE PERSONAL PROPERTY SCHEDULE. To complete the state requirements, you must also complete the SMALL BUSINESS ASSET LISTING on the reverse, listing each asset, its original cost, and year acquired.

Tangible Personal Property is defined as moveable, touchable property used in a business. It includes, but is not limited to furniture, computers, machinery, tools, supplies, raw materials, vehicles, scrap and other property not listed as real estate. Tanks, billboards and pipelines are tangible personal property unless classified as real property.

SIMPLIFIED INSTRUCTIONS: Simply complete the form on the reverse including signature. Then, ensure that the contact information on the front of the Personal Property Schedule is correct. Also, be sure to list all leased equipment on the reverse side of the Personal Property Schedule. Finally, complete the signature, title and date the Personal Property Schedule and submit both forms completed by March 1, 2014. Incomplete forms will be returned. As yearly reporting is required, it is recommended that you make copies for future years' reports.

For further details and other notices relative to Personal Property visit us on the web at www.bradleyco.net and click on the Assessor of Property's page for a link to Personal Property. For any other questions you may have, please call 423-728-7129. Thank you in advance for your timely cooperation.

Respectfully,

Stanley M. Thompson, Assessor of Property

NOTICES RELATIVE TO TANGIBLE PERSONAL PROPERTY: NOTICE: This notice is the only notice that this Tangible Personal Property Schedule and attachments are due and no further notice is required. It is still the Business Owners duty to make sure that this report is filed by March 1st, even if the Business Owner chooses to utilize the services of a certified public accountant, accountant, tax representative or otherwise.. FAILURE TO REPORT: If a business neglects to properly complete and return a Tangible Personal Property Schedule by March 1, the Assessor is required by law to place a value on that business. TCA 67-5-903(c). *CLOSED BUSINESS: If you were not in business January 1, 2014 and have closed your business, write the statement "OUT OF BUSINESS PRIOR TO JANUARY 1, 2014" on the front of the schedule. Then return the signed schedule and we will remove this assessment from the tax roll. ASSESSMENT CHANGES: If your assessment changes, you will be notified by mail. You are to contact the assessor's office if you disagree with your assessment. CHANGES IN BUSINESS: If your business closes or moves, or has a change in the mailing address, etc. it is your responsibility to notify the Assessor's Office. REVIEWS: A review is performed on all schedules and attachments. Audits are performed on businesses on an annual basis. If your business is selected to be audited you may be contacted by a representative of the Assessor's Office. TAXES PAID: Personal property taxes paid may be credited toward the business license tax. You should contact your local business license office for further details.

**THE REVERSE SIDE OF THIS PAGE MUST BE COMPLETED AND TURNED
IN WITH YOUR TANGIBLE PERSONAL PROPERTY SCHEDULE**

BUSINESS ASSET LISTING FOR: _____

(Business Name Here)

INSTRUCTIONS

List all owned equipment held by your business below. List the total original cost including installation to you. If the exact cost is unknown, you must estimate to the best of your knowledge the original cost including installation so correct depreciation can be applied to the equipment. For items purchased in bulk or a set, etc, it can be listed as 'a group of' or 'a set of' being sure to clarify what the 'group of' contains. If more space is needed for listing additional equipment, use a separate sheet of paper.

List all leased equipment on the back of the Tangible Personal Property Schedule.

NOTE: This form is intended for use for small business owners. In lieu of this form, you can submit an asset listing of all equipment held for your business or submit a depreciation schedule listing all equipment you have as provided by your CPA or accountant and submit it with your signed tangible personal property schedule.

EQUIPMENT DESCRIPTION	ORIGINAL YEAR PURCHASED	ORIGINAL COST ON FILE
List all owned equipment held for your business here:		

List all vehicles that are principally used or are necessary for this business, including but not limited to vehicles on which you count mileage and/or take depreciation on your annual federal tax return:

Hereby signed and submitted with the Tangible Personal Property Schedule,

Business Owner or Representative ()
Phone

THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR SIGNED TANGIBLE PERSONAL PROPERTY SCHEDULE*

*If you believe you have \$1000 or less of total depreciated value in all equipment, you may simply check the box on the back of the Tangible Personal Property Schedule and sign the Schedule and send it in without this form.